

This rule was adopted on December 22, 2005, and becomes effective January 1, 2006. It may be used to determine tax liability on and after the effective date, until the codified version is available from the code reviser's office.

AMENDATORY SECTION (Amending WSR 05-02-037, filed 12/30/04, effective 1/1/05)

WAC 458-40-540 Forest land values--((2005)) 2006. The forest land values, per acre, for each grade of forest land for the ((2005)) 2006 assessment year are determined to be as follows:

LAND GRADE	OPERABILITY CLASS	((2005)) <u>2006</u> VALUES ROUNDED
1	1	\$ ((203)) <u>200</u>
	2	((201)) <u>198</u>
	3	((190)) <u>187</u>
	4	((138)) <u>136</u>
2	1	((172)) <u>169</u>
	2	((167)) <u>164</u>
	3	((160)) <u>157</u>
	4	((115)) <u>113</u>
3	1	((135)) <u>133</u>
	2	((131)) <u>129</u>
	3	((130)) <u>128</u>
	4	((99)) <u>97</u>
4	1	((103)) <u>101</u>
	2	((100)) <u>98</u>
	3	((99)) <u>97</u>
	4	((76)) <u>75</u>
5	1	((75)) <u>74</u>
	2	((68)) <u>67</u>
	3	((67)) <u>66</u>
	4	((46)) <u>45</u>
6	1	((38)) <u>37</u>
	2	((35)) <u>34</u>
	3	((35)) <u>34</u>
	4	((33)) <u>32</u>
7	1	17
	2	17
	3	16
	4	16
8		1